

F. No. 01(05)/Circular/CESTAT/2017  
**Customs Excise and Service Tax Appellate Tribunal**  
West Block N.2, R.K. Puram, New Delhi - 110066

Date: 11 May 2020

**Notification No. 1 of 2020**

In exercise of the powers conferred by Section 129C of the Customs Act, 1962 (52 of 1962) read with Section 35D of the Central Excise Act, 1944 (1 of 1944), Section 86 of the Finance Act, 1994 and Section 9C of the Customs Tariff Act, 1975, the President, Customs, Excise and Service Tax Appellate Tribunal amends the Customs, Excise and Service Tax (Procedure) Rules, 1982 as follows with immediate effect.

1. **Sub Rule (1) of Rule 8** is substituted as follows:

“(1) Every Memorandum of Appeal or Cross Objection shall set forth concisely and under distinct heads, the Statement of Facts and Grounds of Appeal or Grounds of Cross Objection, as the case may be, consecutively numbered and typed in double space of the paper. They shall also contain a valid mobile number and e-mail address of both the Appellant(s) and the Respondent(s).”

2. New **Sub Rule 4** is added to Rule 8 as follows:

“(4) The verification of every Memorandum of Appeal or Cross Objection or Miscellaneous Application filed on or after the date of publication of this Notification shall state that the soft copy of the Appeal Memorandum or the Cross Objection or the Miscellaneous Application and the Documents filed therewith are the true copies of the original.”

3. New **Sub Rule 5** is added to Rule 9 as follows:

“(5) Every Memorandum of Appeal or Cross Objection and the documents filed along with such Appeal or Cross Objection shall be accompanied by its soft copy stored in two pen drives.”

4. New **Sub Rule (8)** is added to Rule 16 as follows:

“(8) The soft copies of the Paper Book shall also be stored in two pen drives and filed along with such Paper Book.”

*A. Dip Gupta*

5. New **Sub Rule (3)** is added to Rule 19 as follows:

“(3) Notwithstanding anything contained in Sub Rule (1) of this Rule, the President may, by a separate Notification, allow the hearing of Appeal or Cross Objection through appropriate video conferencing platform in the manner as may be notified”.

6. **Sub Rule (5) of Rule 28A** is substituted as follows:

“(5) Every application for stay shall be accompanied by three copies of the relevant orders of the authorities of the department concerned, including the appellate orders, if any, against which the appeal is filed to the Tribunal by the Appellant and other documents, if any. The soft copies of the stay application, the relevant orders and the documents, shall also be stored in two pen drives and filed along with such application.”



(Justice Dilip Gupta)

President

Copy to:

1. SPS to Hon'ble President, CESTAT, New Delhi.
2. Members, CESTAT, of All Benches.
3. Revenue Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi.
4. Chairman, CBIC, North Block, New Delhi.
5. Chief Commissioner (AR) New Delhi/Commissioner (AR), CESTAT, Mumbai/Kolkata/Chennai/Bengaluru/Ahmedabad/Allahabad/Chandigarh/Hyderabad.
6. Deputy Registrars/Assistant Registrars/HOO, CESTAT, All Benches.
7. Bar Association, CESTAT, New Delhi/Mumbai/Kolkata/Chennai/Bangaluru/Ahmedabad/Allahabad/Chandigarh/Hyderabad.
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(Binnessh Kumar K.S.)

Registrar